## ABSTRACT OF THE DISCLOSURE

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To facilitate calls made by Internet telephony through a computer, an IP phone system is provided with an audio I/F signals and outputting audio inputting communications to and from a PC 20 over the Internet 200, in accordance with Internet telephony execution commands; a user I/F 13 for inputting Internet telephony call start instructions; and a path switching portion 19 for switching the output destination of audio signals that are input though a handset 14 and the input source of audio signals to be output as sounds from the handset 14, between an NCU 17 and the audio I/F 18, if a call start instruction for Internet telephony is input. If a call start instruction for Internet telephony is input from the user I/F 13, a control portion 11 outputs a control command for executing Internet telephony with respect to the PC 20, as an audio signal from the audio I/F 18.